

MEETING OF THE DODGE COUNTY FINANCE COMMITTEE
SEPTEMBER 14, 2020, 10:00 A.M.
FIRST FLOOR AUDITORIUM – ROOMS H & I
DODGE COUNTY ADMINISTRATION BUILDING, JUNEAU WI 53039

The Finance Committee meeting was called to order by Dodge County Finance Committee Chairman, Dave Frohling, at 10:40 a.m.

Members present from the Finance Committee: Benter, Caine, Frohling, Schmitt, and Sheahan-Malloy.

Member(s) absent from the Finance Committee: None.

Others present: Finance Director David Ehlinger; Finance Assistant Director Eileen Lifke; Senior Accountant Makenzie Drays; Deputy County Clerk Christine Kjornes; County Administrator Jim Mielke; Corporation Counsel Kimberly Nass; Dodge County Highway Commissioner Brian Field; Physical Facilities Director Russ Freber; Information Technology Director Justin Reynolds; Child Support Director Terra Mattheis; Dodge County Chief Deputy Sheriff Scott Mittelstadt; Clearview Director of Financial Services Nicole Grossman; Clearview Executive Director Ed Somers; Human Services and Health Department Fiscal Support Services Division Manager Angela Petruske; County Board Supervisor Lisa Derr; and Citizen Member Dan Siegmann.

There were no Non-Committee Member County Board Supervisors requesting payment for attending the meeting.

There was no public comment.

Finance Director Dave Ehlinger reported that the September 3, 2020 minutes, and the September 10, 2020 minutes have not been reviewed yet and thus not provided. Motion by Caine, seconded by Benter to approve the August 10, 2020 minutes, as presented. Motion carried.

Mr. Ehlinger recommended not participating in the deferral of Social Security payroll tax allowed under IRS Notice 2020-65 due to administrative costs, uncertainty regarding how to handle recovery from terminated employees, and no net gain for employees. Motion by Caine, seconded by Sheahan-Malloy to not participate in the social security payroll tax deferral. Motion carried.

Mr. Ehlinger provided an oral report the Committee regarding the potential refunding of existing debt. Mr. Ehlinger commented that the general obligation refunding bonds, and the \$18 million road financing could be combined, or remain as two (2) separate issues. After Committee discussion, a motion was made by Schmitt, seconded by Benter to refund the bonds, and forward to the County Board for consideration at the September 22, 2020 meeting. Corporation Counsel Kimberly Nass commented that she will prepare a memo to place on the Supervisors desks, and the memo will include the cost savings, and ask the County Board for permission to proceed with the refunding of bonds. Motion carried.

Mr. Ehlinger reported that the Highway Infrastructure funding, in the amount of \$18 million, will be for two (2) construction seasons in the years 2021 and 2022, with \$9 million built into each of those budget years.

Mr. Ehlinger provided an oral report to the Committee regarding a Resolution to Carry Over the Crime Prevention Fund from Budget Year 2019 to Budget Year 2020 for the Same Purpose. Mr. Ehlinger reported that the Crime Prevention fund in the amount of \$24,387.29 was not carried over, and it is required by law to be segregated. Motion by Schmitt, seconded by Caine to approve the Resolution to Carry Over the Crime Prevention Fund, in the amount of \$24,387.29, from Budget

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Year 2019 to Budget Year 2020 for the Same Purpose, and to forward the Resolution to the County Board for consideration at the September 22, 2020 meeting. Motion carried.

There was no discussion on the Resolution Authorizing an Increase to Clearview Soffit and Siding Replacement Project Budget. Motion by Schmitt, seconded by Benter to authorize and direct the Finance Committee's Chairman to sign the Fiscal Note, and forward the Resolution to the County Clerk. Motion carried.

Ms. Nass reported that an error was discovered on the fiscal note portion of the Resolution for the Authorization to Apply for Public Service Commission Broadband Expansion Grant. Ms. Nass reported that the fiscal note states the related funding will be coming from the Sales Tax Fund, but the funding source is from Property Tax Levy, and will be allocated to the Land Resources and Parks budget. Motion by Benter, seconded by Caine to update the funding source to Property Tax Levy. Motion carried.

Clearview Director of Financial Services Nicole Grossman provided an oral report to the Committee regarding Clearview write offs. Ms. Grossman reported that the write offs, in the amount of \$168,694.78, will be applied to the bad debt reserve. The bad debts are from the years 2016, 2017, and 2018, and the write offs are from the nursing home. Motion by Caine, seconded by Benter to authorize Clearview write offs, in the amount of \$168,694.78. Motion carried.

Dodge County Chief Deputy Sheriff Scott Mittelstadt provided an oral report to the Committee regarding the request to use Jail Assessment Funds for Intake Window Coverings. Mr. Mittelstadt reported that the packet included information regarding the request to use Jail Assessment Funds, and the Sheriff's Office budgeted \$5,000 for window coverings in the year 2020. Motion by Schmitt, seconded by Sheahan-Malloy to authorize the use of Jail Assessment Funds, in the amount of \$5,000, for the purchase of window coverings for three (3) of the intake cells located at the Detention Facility, and authorize the payment of vouchers. Motion carried.

Physical Facilities Director Russ Freber provided an oral report to the Committee regarding a request to use Jail Assessment Funds for fire alarm panel and related electrical work in the Detention Facility. Mr. Freber reported that the parts for the fire alarm panel are obsolete. Mr. Freber further reported that in order to meet code requirements, there are additional costs related to electrical work, and the estimated total cost for the fire alarm panel and related electrical work is \$75,000. Motion by Caine, seconded by Schmitt to authorize the use of Jail Assessment Funds, in the estimated amount of \$75,000, for the purchase of a fire alarm panel, and related electrical work in the Detention Facility, and authorize the payment of vouchers. Motion carried.

There was no discussion on the financial impact on the 2020 Budget related to COVID-19.

County Administrator Jim Mielke provided an oral report to the Committee regarding the Routes to Recovery Reimbursement Application and Project Status. Mr. Mielke reported that the second application was submitted on September 11, 2020, with eligible expenses in the amount of \$148,142.09, and a combined total for the first and second applications is \$156,323.45. Mr. Mielke further reported that detailed information will be placed on the desks of the Supervisors at the September 22, 2020 meeting. Mr. Mielke provided an update on what items have been completed or approved. Mr. Mielke commented that expenses must be incurred and paid by November 6, 2020. The Committee had a brief discussion regarding the expense of televising County Board meetings as a potential eligible Routes to Recovery reimbursement. It was a consensus of the Committee to ask

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the Department of Administration (DOA), and Governor Tony Evers for an extension of the November 6, 2020 deadline to have expenses incurred and paid by.

Mr. Mielke provided an oral report to the Committee regarding the draft 2021-2025 Capital Improvement Plan (CIP). Mr. Mielke reported that two (2) funding source changes have been made to the draft 2021-2025 CIP, and those changes are as follows:

- Broadband Expansion Grant - funding source changed to property tax levy, not sales tax levy.
- Replacement of sprinkler heads at the Detention Facility - funding source was changed to property tax levy, instead of sales tax levy.

Mr. Mielke further reported that an itemization of the Highway equipment purchases will be included with the 2021 budget.

Mr. Ehlinger reviewed a document entitled *Dodge County, Departmental Summary Recap, Budget Year 2021, Data as of 09-11-2020 @ 3:40 p.m.* that was distributed to the Committee members. Mr. Mielke reported that the goal is to have the preliminary budget prepared for printing by Thursday, September 17, 2020, the preliminary budget will be distributed to the County Board at the September 22, 2020 meeting, and serve as the topic of discussion at the September 28, 2020 County Board meeting. It was a consensus of the Committee to print the preliminary budget with the numbers as presented by Mr. Ehlinger.

Mr. Ehlinger reviewed three (3) Tyler Munis Budget Reports, and asked for the Committees feedback on which report format they preferred. It was a consensus of the Committee to recommend to Mr. Ehlinger to use the Next Year/Current Year Budget Analysis report that includes the 2020 Projection.

There was no discussion on the Statement of the Dodge County Treasurer on County Investments.

There were no Intra-Department Fund Transfers, or Unbudgeted/Excess Revenue Appropriation Requests.

There was no discussion on the Dodge County Checks over \$10,000 Report.

The next regular meeting is scheduled for **Monday, October 12, 2020, at 8:00 a.m.**, in the Auditorium, located on the first floor of the Administration Building.

With no other business on the agenda, Chairman Frohling declared the meeting adjourned at 11:36 a.m.



Ed Benter,
Secretary

Disclaimer: The above minutes may be approved, amended or corrected at the next committee meeting.